

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF TEXAS
SAN ANTONIO DIVISION

IN RE: § CASE NO. 10-51383-LMC
§
INTERNATIONAL FILTER §
SOLUTIONS INC., §
§ CHAPTER 7 PROCEEDING
DEBTOR.

**APPLICATION OF TRUSTEE TO EMPLOY ACCOUNTANT
AND REQUEST FOR RELIEF (WITH 21-DAY LANGUAGE)**

**THIS PLEADING REQUESTS RELIEF THAT MAY BE ADVERSE TO YOUR
INTERESTS.**

**IF NO TIMELY RESPONSE IS FILED WITHIN TWENTY-ONE (21) DAYS FROM THE
DATE OF SERVICE, THE RELIEF REQUESTED HEREIN MAY BE GRANTED
WITHOUT A HEARING BEING HELD.**

A TIMELY FILED RESPONSE IS NECESSARY FOR A HEARING TO BE HELD.

NOW COMES RANDOLPH N. OSHEROW, Chapter 7 Trustee ("Trustee") of the bankruptcy estate of INTERNATIONAL FILTER SOLUTIONS, INC., and files his Application to Employ Accountant. The Trustee would show the Court the following:

1. On April 9, 2010, a voluntary petition was filed initiating this case under Chapter 7 of the Bankruptcy Code. On April 9, 2010, Randolph N. Osherow was appointed Trustee of Debtor's estate and continues to act in that capacity.
2. The Trustee wishes to employ Janet Rakowitz of WYSI WYG Consulting, 11024 Macaway, #2, Adkins, Texas 78101, as the authorized accountant for the Trustee, to prepare the 2010 tax return for this estate at a flat rate of \$300.00 per year.
3. No other Accountants have been hired to assist in preparation of 2010 Form 1120S with K-1 Shareholder Information. Trustee has selected Janet Rakowitz of WYSI WYG Consulting, as the Trustee believes that such accountant is well qualified to represent the bankruptcy estate in this

proceeding, and it is necessary for the Trustee to employ Janet Rakowitz of WYSI WYG Consulting for such professional services to prepare the 2010 Form 1120S with K-1 Shareholder Information for the benefit of the estate.

4. To the best of the Trustee's knowledge, Janet Rakowitz of WYSI WYG Consulting has no connection with the Debtor, the creditors, or any other party in interest, their respective attorneys and accountants. A Verified Statement of Accountant of No Interest Adverse to Estate of Debtor and Disclosure Statement signed by Janet Rakowitz of WYSI WYG Consulting are attached hereto.

5. Trustee proposes to pay Janet Rakowitz of WYSI WYG Consulting a flat fee \$300.00 per tax year, which compensation is not the subject of any agreement to share funds by Janet Rakowitz of WYSI WYG Consulting and any other entity, except as disclosed in the Disclosure Statement, and will be paid upon approval of this Application of Trustee to Employ Accountant and Request for Relief. The U.S. Trustee's office has reviewed this rate for preparation of tax return and will receive notice of the Application.

WHEREFORE, PREMISES CONSIDERED, Trustee prays that he be authorized to employ Janet Rakowitz of WYSI WYG Consulting as accountant to prepare the 1120S with K-1 Shareholder Information at a flat rate of \$300.00 per year and that an Order be entered.

Respectfully submitted this 5th day of August 2010.

/s/ Randolph N. Osherow
RANDOLPH N. OSHEROW, Chapter 7 Trustee
Texas State Bar No. 15335500
342 West Woodlawn, Suite 100
San Antonio, Texas 78212
(210) 738-3001 - Telephone
(210) 737-6312 - Telefax
rosherow@hotmail.com

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VERIFIED STATEMENT OF ACCOUNTANT
OF NO INTEREST ADVERSE TO ESTATE OF DEBTOR

I, Janet Rakowitz of WYSI WYG Consulting, hereby state that I have no connection with the Debtor, creditors, or any other party in interest, their respective attorneys and accountants, and I do not hold or represent any interest adverse to the bankruptcy estate, and am a disinterested person within the meaning of 11 U.S.C. § 327(a) of the Bankruptcy Code.

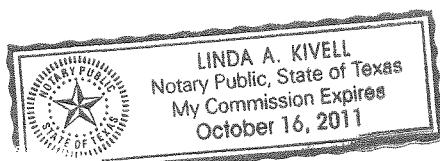
Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

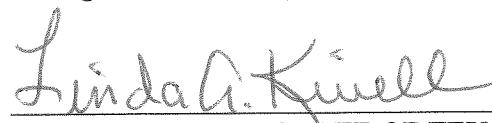
SIGNED this 5th day of August 2010.



JANET RAKOWITZ of WYSI WYG Consulting
Accountant

SWORN TO AND SUBSCRIBED before me by JANET RAKOWITZ, who states that the above is true and correct, to the best of her knowledge on this 5th day of August 2010.





NOTARY PUBLIC, STATE OF TEXAS

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**DISCLOSURE OF COMPENSATION
UNDER 11 U.S.C. 330 AND BANKRUPTCY RULE 2016(b)**

I certify that I am the applicant for the position of Accountant for the Chapter 7 Trustee, Randolph N. Osherow, in the above-styled and referenced cause. No compensation has been paid to me in connection with the above-referenced case under Title 11 of the United States Code. Application is made herein for a flat rate of \$300.00 per tax year. The source of the compensation agreed to be paid is from the bankruptcy estate payable upon further order of this Court.

I have not agreed to share this compensation with any other person.

Dated this 5th day of August 2010.



JANET RAKOWITZ of WYSI WYG Consulting
Accountant

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CERTIFICATE OF MAILING

I certify that copies of the APPLICATION OF TRUSTEE TO EMPLOY ACCOUNTANT AND REQUEST FOR RELIEF were mailed to the below named persons, by first class mail, on this the 5th day of August 2010:

International Filter Solutions, Inc.
C/O Chance M. McGhee
Davis Law Firm
909 NE Loop 410, Suite 100
San Antonio, Texas 78209
DEBTOR

U.S. Trustee
P.O. Box 1539
San Antonio, Texas 78295

Chance M. McGhee
Davis Law Firm
909 NE Loop 410, Suite 100
San Antonio, Texas 78209
Counsel for DEBTOR

Janet Rakowitz
WYSI WYG Consulting
11024 Macaway, #2
Adkins, Texas 78101
Accountant

SEE THE ATTACHED MATRIX FOR A LIST OF PARTIES NOTICED.

/s/ Randolph N. Osherow
RANDOLPH N. OSHEROW, Chapter 7 Trustee
State Bar No. 15335500
342 West Woodlawn, Suite 100
San Antonio, Texas 78212
(210) 738-3001 - Telephone
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INTERNAL REVENUE SERVICE
CENTRALIZED INSOLVENCY OPERATIONS
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3-D Welding & Industrial Supply, Inc.
3016 Highway 123
San Macros, TX 78666-9777

AMC Industries
P.O. Box 171290
San Antonio, TX 78217-8290

Aquatic Eco Systems
2395 Apopka Blvd. Ste. 100
Apopka, FL 32703-7785

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Carol Stream, IL 60197-5001

Australian Global Services
Injection Plastics Mfg Co.
P.O. Box 380
Lapaz IN 46537-0380

Bead Filters International
5261 Highland Rd., #345
Baton Rouge, LA 70808-6547

Bow Tie, Inc.
P.O. Box 57900
Los Angeles, CA 90057-0900

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1177 NE Loop 410
P.O. Box 171250
San Antonio, TX 78217-8250

Burton R. Nicols
c/o Angela D. Nickel
105 E. Gonzales Street, #205
Seguin, TX 78155-5603

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Wilmington, DE 19850-5298

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San Antonio, TX 78212-5549

Diamond Plastics, Inc.
211 West Geneva St.
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Dunkirk OH 45836-0099

Employers Assurance Co.
115 Wild Basin Rd. South, Ste. 200
Austin, TX 78746-3303

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Prescott, WI 54021-1241

Key Instruments
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Trevose, PA 19053-3428

Koi USA
10292 Bouvias Rd.
Anaheim, CA 92804-5614

L.F. Manufacturing, Inc.
P.O. Box 578
Giddings, TX 78942-0578

MDM, Inc. / Sequence Pumps, Inc.
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Performance Pro Pumps, Inc.
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Mentor, OH 44060-4921

Ronald F. Malone
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Pasadena, CA 91185-0001

Southeastern Freight Lines
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102 Woodcrest
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